

**2006 IRS Research Conference Program -- TENTATIVE**  
**June 14 – 15, Georgetown University Law School**  
**McDonough Hall, Hart Auditorium**

**DAY ONE: Wednesday, June 14**

8:00-8:45	Registration
8:45-9:00	Welcome
9:00-9:30	Keynote Address
9:30-10:45	Panel Discussion
10:45-11:00	Break
11:00-12:30	Corporate Tax Administration
2:00-3:30	Compliance Modeling
3:30-3:45	Break
3:45-5:15	Uses of Tax Data

**DAY TWO: Thursday, June 15**

8:30-10:00	Role of Third Parties
10:00-10:15	Break
10:15-11:45	New Approaches
11:45-12:00	Closing Remarks

**DAY ONE: Wednesday, June 14**

8:00 – 8:45	<b>Registration</b>
8:45 – 9:00	<b>Welcome:</b> Janice Hedemann, IRS, Director, Office of Research
9:00 – 9:30	<b>Keynote Address:</b> TBD
9:30 – 10:45	<b>Panel Discussion:</b> Compliance and Administrative Considerations for Tax Reform <b>Moderator:</b> Mark Mazur, IRS, Director, Research, Analysis and Statistics <b>Participants:</b> TBD
10:45 – 11:00	<b>Break</b>
11:00 – 12:30	<b>Session 1:</b> Corporate Tax Administration and Compliance <b>Moderator:</b> David Stanley, IRS, Large and Midsize Business Division
	<b>Papers:</b>
	▪ <i>Corporate Tax Avoidance and Firm Value</i> , Mihir Desai, Harvard University and Dhammika Dharmapala, University of Michigan and University of Connecticut
	▪ <i>Do auditor-provided tax services compromise auditor independence with respect to tax expense</i> , Lillian Mills, University of Arizona and Cristi Gleason, University of Iowa
	▪ <i>A First Look at the 2004 Schedule M-3 Reporting by Large Corporations</i> , Charles Boyton, IRS, Large and Midsize Business Division, Portia DeFilippes, U.S. Department of the Treasury, and Ellen Legel, IRS, Statistics of Income Division
	<b>Discussant:</b> TBD

12:30 - 2:00

**Lunch** (on your own)

2:00 – 3:30

**Session 2:** Compliance Modeling

**Moderator:** Alan Plumley, IRS, Office of Research

**Papers:**

- *Changing Incentives: An Offshore Fraud Leverage Exercise*, Robert Schofield, HM Revenue and Customs
- *The General Deterrent Effect of Tax Audits: An Econometric Framework for Analysis*, Edward Emblom, IRS, Office of Research; Brian Erard, B. Erard and Associates; and Chih-Chin Ho, National Taiwan University
- *Longitudinal Analysis of the EITC*, Karen Masken, IRS, Office of Research

**Discussant:** Eric Toder, Urban Institute

3:30 – 3:45

**Break**

3:45 – 5:15

**Session 3:** Uses of Tax Data

**Moderator:** Janet McCubbin, IRS, Statistics of Income

**Papers:**

- *Using Tax Data to Improve Sampling in the Survey of Consumer Finances*, Arthur Kennickell, Federal Reserve Board
- *Using the SOI Public Use File for Tax Modeling*, Ralph Rector, Heritage Foundation
- *Title TBD*, Amy O'Hara, U.S. Department of Commerce, Bureau of the Census

**Discussant:** TBD

**Adjourn Day 1**

**DAY TWO: Thursday, June 15**

8:30 – 10:00

**Session 4:** The Role of Third Parties in Tax Administration and Compliance

**Moderator:** Joel Friedman, IRS, Wage and Investment Division

**Papers:**

- *Understanding Taxpayer Behavior and Assessing Potential IRS Interventions using Multi-Agent Simulations*, Patricia McGuire, IRS, Office of Program Evaluation and Risk Assessment; Daniel T. Maxwell, Innovative Decisions Inc.; and Kathleen M. Carley, Carnegie Mellon University
- *Genetic algorithm assisted case based reasoning for tax agent profiling*, Fuchun Luan and Warwick Graco, Australian Taxation Office and Mark Norrie, NCR, Canberra
- *Low-income Taxpayers, Financial Services and the Tax System*, Michael Barr and Jane Dokko, University of Michigan

**Discussant:** Anne Steuer, IRS, Small Business/Self-Employed Division

10:00 – 10:15

**Break**

10:15 – 11:45

**Session 5:** New Approaches to Compliance and Administration

**Moderator:** Elizabeth Kruse, IRS, Office of Program Evaluation and Risk Analysis

**Papers:**

- *The Link between Educational Outreach and Compliance*, Peter Adelsheim, Curt Hopkins and Marlene Le, IRS, Small Business/Self-Employed Division
- *Evaluation of Working for Families: A multi agency income support program*, Prue Oxley, Valmai Copeland and April Bennett, Inland Revenue, New Zealand
- *A New Era of Tax Enforcement Policy: From 'Big Stick' to Responsive Regulation*, Sagit Leviner, University of Michigan

**Discussant:** Janet Holtzblatt, U.S. Department of the Treasury

11:45 – 12:00

**Closing Remarks and Adjourn Conference**